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Counsel for Weneta M.A. Kosmala, Chapter 7 Trustee for The
Tulving Company, Inc.

UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
SANTA ANA DIVISION

In re:

THE TULVING COMPANY, INC.,

Debtor.

Case No.: 8:14-bk-11492-ES

Chapter 7

**SUBMISSION OF REPORT OF
AUCTIONEER AND AUCTION
EXPENSES; DECLARATION OF IAN
RUSSELL IN SUPPORT THEREOF**

[NO HEARING REQUIRED]

Weneta M.A. Kosmala, the duly appointed chapter 7 trustee in the above-captioned case of
The Tulving Company, Inc., debtor herein (the "Debtor"), hereby submits the Report of Auctioneer
and Auction Expenses and Declaration of Ian Russell in Support Thereof.

Dated: May 10, 2018

PACHULSKI STANG ZIEHL & JONES LLP

By: /s/Linda F. Cantor
Linda F. Cantor

Counsel for Weneta M.A. Kosmala, Chapter
7 Trustee for The Tulving Company, Inc.

GreatCollections
17500 Red Hill Avenue
Suite 160
Irvine, CA 92614

Auctioneer

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CENTRAL DISTRICT OF CALIFORNIA
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In re:

THE TULVING COMPANY, INC.,

Debtor.

Case No.: 8:14-bk-11492-ES

Chapter 7

REPORT OF AUCTIONEER AND
AUCTION EXPENSES; DECLARATION OF
IAN RUSSELL IN SUPPORT THEREOF

[No Hearing Required Pursuant To L.B.R. 9013-1]

TO THE HONORABLE ERITHE A. SMITH, UNITED STATES BANKRUPTCY
JUDGE AND THE OFFICE OF THE UNITED STATES TRUSTEE:

The report of GreatCollections ("Auctioneer") respectfully represents as follows:

1. Auctioneer performed all acts required of it and has completed the auction ("Auction") of certain remaining assets ("Assets") of the bankruptcy estate of the above-captioned debtor in accordance with the *Order Granting Motion for Order Authorizing the Trustee to (I) Retain GreatCollections.com d/b/a Great Collections as Auctioneer, (II) Modify, in Part, Asset Distribution Plan, and (III) Set New Opt-Out Deadline For Creditors to Determine Whether to Receive Error Coins in Partial Payment of Their Claims and Sell Coins Not Distributed to Creditors Free and Clear of Liens, Claims and Interests* [Docket No. 634] (the "Auction Order"). The Assets consist of coins, both graded and ungraded modern coins from 1968 to the present. There were ninety-nine lots in total. Lot viewing was available between March 12, 2018 and April 8, 2018, and online bids were accepted until 5:00 p.m. – 8:30 p.m. Pacific Time on April 8, 2018, in accordance

1 with the terms and conditions of the Auction.

2 The date of the Auction and awarding of coins to purchasers took place on April 8, 2018.

3 All of the remaining coins were sold at the Auction. Attached as **Exhibit A** to the Declaration of
4 Ian Russell (the "Russell Declaration") appended hereto and made a part hereof, is the Auction
5 Report setting forth a schedule of the Assets sold, by lot, and the prices received for each such lot.¹
6 As shown on the Auction Report, the proceeds of sale (e.g., the "Hammer Prices" as defined in the
7 Auction Order) amounted to \$23,109.17.

8 Auctioneer's commission and costs were paid by (a) the buyers in the form of a buyer's
9 premium of ten percent (10%), (b) a listing fee in the amount of \$3 per lot totaling \$297.00, and (c) a
10 five percent (5%) seller's fee amounting to \$1,155.48. The aggregate seller's fees (including listing
11 fees) retained by Auctioneer, as authorized by the Auction Order, amounted to \$1,452.48. The net
12 proceeds of sale in the amount of \$21,656.69 have been turned over to the Chapter 7 Trustee.

13 Dated: May 9, 2018

GREAT COLLECTIONS

14 By:

15 Ian Russell

16 Its:

17 President

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27 ¹ In accordance with its privacy policy and applicable law, the identity of the buyers are maintained
28 confidential and considered Trade Secrets under applicable State law. Therefore, the successful bidders are
not identified by name in the Auction Report.

DECLARATION OF IAN RUSSELL

I, Ian Russell, declare as follows:

1. I am an individual over the age of eighteen and am the President of GreatCollections.com d/b/a Great Collections ("GreatCollections"). I make this Declaration in support of the Report of Auctioneer and Auctioneer Expenses (the "Auctioneer Report"). Capitalized terms used herein shall have the meaning ascribed to them in the Auctioneer Report.

2. All facts set forth in this Declaration are based on either my personal knowledge (either my own or that gathered by agents and employees rendering services to me), upon my review of relevant documents, or upon my opinion based upon my experience or knowledge of the applicable circumstances. If I were called to testify thereto, I could and would competently do so.

3. I, through personnel employed by me, oversaw the Auction and the process leading up to it.

4. There were ninety-nine lots in total. Lot viewing was available between March 12, 2018 and April 8, 2018, and online bids were accepted until 5:00 p.m. – 8:30 p.m. Pacific Time on April 8, 2018, in accordance with the terms and conditions of the Auction.

5. The date of the Auction and awarding of lots to purchasers took place on April 8, 2018. All of the lots were sold at the Auction. Attached hereto as **Exhibit A** is the Auction Report setting forth a schedule of the Assets sold, by lot, and the prices received for each such lot. As shown on the Auction Report, the proceeds of sale (e.g., the "Hammer Prices" as defined in the Auction Order) amounted to \$23,109.17.

6. Auctioneer's commission and costs were paid by (a) the buyers in the form of a buyer's premium of ten percent (10%), (b) a listing fee in the amount of \$3 per lot totaling \$297.00, and (c) a five percent (5%) seller's fee amounting to \$1,155.48. The aggregate seller's fees (including listing fees) retained by Auctioneer, as authorized by the Auction Order, amounted to \$1,452.48. The net proceeds of sale in the amount of \$21,656.69 have been turned over to the Chapter 7 Trustee.

7. The proceeds of sale have been turned over to the Chapter 7 Trustee.

8. In accordance with the Auctioneer's privacy policy, information regarding the

1 identity of customers/buyers pertaining to numismatic auctions is kept strictly confidential. The
2 identity of our buyers is considered a Trade Secret under the law of the State of California.
3 Therefore, the successful bidders are not identified by name in the Auction Report.

4 9. Auctioneer was not a buyer of any of the Assets included in the Auction. To the best
5 of my knowledge, none of the buyers of the Debtor's Assets at the Auction were on the known
6 terrorist list or identified as the Trustee, the Trustee's professionals, Hannes Tulving, Jr., Armen
7 Haig Gugasian or Levon Gugasian.

8 10. The proceeds of sale have been turned over to the Chapter 7 Trustee.

9 I declare under penalty of perjury that the foregoing is true and correct to the best of my
10 knowledge.

11 Executed this 9th day of May, 2018 at Irvine, California.

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13 Ian Russell
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EXHIBIT A

Consignor Statement

GreatCollections

Certified Coin Auctions & Direct Sales
17500 Red Hill Avenue, Suite 160, Irvine, CA 92614
Tel: +1.800.44.COINS - Fax: +1.949.679.4178
E-mail: info@greatcollections.com

Date of Sale: April 08, 2018

Consignor Username : wkosmala@kosmalalaw.com
E-mail : wkosmala@kosmalalaw.com

Weneta Kosmala
3 Macarthur Place, Suite 760
Santa Ana California 92707

ID	Item Title	Listed	Bids/ Buy	Min Bid/ Buy Now	Final Price	Listing Fees	Sellers Fees	Net to Consignor
563458	Mint Error (2007) Presidential Dollar George Washington - Missing Edge Lettering PCGS MS-64 (Portrait Label) Cert #: 13394273 Alt Inv#:	GC	15/ 0	\$1.00/ \$0.00	\$31.00	\$3.00	\$1.55	\$26.45 *
563459	Mint Error 2007-P Presidential Dollar John Adams - Doubled Edge Lettering, Overlapped PCGS MS-63 (Portrait Label) (6 Coins) Cert #: 13783281 Alt Inv#:	GC	5/ 0	\$1.00/ \$0.00	\$52.00	\$3.00	\$2.60	\$46.40 *
563460	Mint Error 2007-P Presidential Dollar John Adams - Doubled Edge Lettering, Overlapped PCGS MS-64 (Portrait Label) (6 Coins) Cert #: 13782464 Alt Inv#:	GC	7/ 0	\$1.00/ \$0.00	\$72.00	\$3.00	\$3.60	\$65.40 *
563461	Mint Error 2007-P Presidential Dollar John Adams - Doubled Edge Lettering, Overlapped PCGS MS-64 (Portrait Label) (5 Coins) Cert #: 13760104 Alt Inv#:	GC	14/ 0	\$1.00/ \$0.00	\$52.00	\$3.00	\$2.60	\$46.40 *
563462	Mint Error 2007-P Presidential Dollar John Adams - Doubled Edge Lettering, Overlapped PCGS MS-65 (8 Coins) Cert #: 13783361 Alt Inv#:	GC	17/ 0	\$1.00/ \$0.00	\$105.00	\$3.00	\$5.25	\$96.75 *
563463	Mint Error 2007-P Presidential Dollar John Adams - Doubled Edge Lettering, Overlapped PCGS MS-65 (Portrait Label) (7 Coins) Cert #: 12820119 Alt Inv#:	GC	13/ 0	\$1.00/ \$0.00	\$90.00	\$3.00	\$4.50	\$82.50 *
563464	Mint Error 2007-P Presidential Dollar John Adams - Doubled Edge Lettering, Inverted PCGS MS-63 (Portrait Label) (3 Coins) Cert #: 13783309 Alt Inv#:	GC	15/ 0	\$1.00/ \$0.00	\$72.01	\$3.00	\$3.60	\$65.41 *
563465	Mint Error 2007-P Presidential Dollar John Adams - Doubled Edge Lettering, Inverted PCGS MS-64 (Portrait Label) (10 Coins) Cert #: 13430934 Alt Inv#:	GC	4/ 0	\$1.00/ \$0.00	\$92.00	\$3.00	\$4.60	\$84.40 *
563466	Mint Error 2007-P Presidential Dollar John Adams - Doubled Edge Lettering, Inverted PCGS MS-64 (Portrait Label) (10 Coins) Cert #: 13782800 Alt Inv#:	GC	5/ 0	\$1.00/ \$0.00	\$82.00	\$3.00	\$4.10	\$74.90 *
563467	Mint Error 2007-P Presidential Dollar John Adams - Doubled Edge Lettering, Inverted PCGS MS-64 (Portrait Label) (6 Coins) Cert #: 13430931 Alt Inv#:	GC	13/ 0	\$1.00/ \$0.00	\$60.00	\$3.00	\$3.00	\$54.00 *
563468	Mint Error 2007-P Presidential Dollar John Adams - Doubled Edge Lettering, Inverted PCGS MS-65 (Portrait Label) (6 Coins) Cert #: 13466535 Alt Inv#:	GC	14/ 0	\$1.00/ \$0.00	\$91.99	\$3.00	\$4.60	\$84.39 *
563469	Mint Error (2007) Presidential Dollar James Madison - Missing Edge Lettering PCGS MS-66 Cert #: 83631719 Alt Inv#:	GC	35/ 0	\$1.00/ \$0.00	\$228.55	\$3.00	\$11.43	\$214.12 *

563470	Mint Error (2007) Presidential Dollar James Madison - Satin GC Finish, Missing Edge Lettering PCGS SP-65 (6 Coins) Cert #: 83613893 Alt Inv#:	12/ 0	\$1.00/ \$0.00	\$141.00	\$3.00	\$7.05	\$130.95 *
563471	Mint Error (2007) Presidential Dollar James Madison - Satin GC Finish, Missing Edge Lettering PCGS SP-66 (10 Coins) Cert #: 83623433 Alt Inv#:	15/ 0	\$1.00/ \$0.00	\$385.00	\$3.00	\$19.25	\$362.75 *
563472	Mint Error (2007) Presidential Dollar James Madison - Satin GC Finish, Missing Edge Lettering PCGS SP-66 (9 Coins) Cert #: 83623434 Alt Inv#:	11/ 0	\$1.00/ \$0.00	\$350.00	\$3.00	\$17.50	\$329.50 *
563473	Mint Error (2007) Presidential Dollar James Madison - Satin GC Finish, Missing Edge Lettering PCGS SP-67 (5 Coins) Cert #: 83623821 Alt Inv#:	17/ 0	\$1.00/ \$0.00	\$460.00	\$3.00	\$23.00	\$434.00 *
563474	Mint Error (2007) Presidential Dollar James Madison - Satin GC Finish, Missing Edge Lettering PCGS SP-67 (4 Coins) Cert #: 83623818 Alt Inv#:	15/ 0	\$1.00/ \$0.00	\$370.00	\$3.00	\$18.50	\$348.50 *
563475	Mint Error (2008) Presidential Dollar Andrew Jackson - Satin GC Finish, Missing Edge Lettering PCGS SP-67 Cert #: 83631676 Alt Inv#:	19/ 0	\$1.00/ \$0.00	\$72.00	\$3.00	\$3.60	\$65.40 *
563476	Mint Error (2008) Presidential Dollar Martin Van Buren - Missing Edge Lettering PCGS MS-65 (2 Coins) Cert #: 18698788 Alt Inv#:	9/ 0	\$1.00/ \$0.00	\$52.15	\$3.00	\$2.61	\$46.54 *
563477	Mint Error (2008) Presidential Dollar Martin Van Buren - Missing Edge Lettering PCGS MS-66 (7 Coins) Cert #: 18422032 Alt Inv#:	13/ 0	\$1.00/ \$0.00	\$215.00	\$3.00	\$10.75	\$201.25 *
563478	Mint Error (2008) Presidential Dollar Martin Van Buren - Missing Edge Lettering PCGS MS-67 (4 Coins) Cert #: 18699006 Alt Inv#:	20/ 0	\$1.00/ \$0.00	\$290.00	\$3.00	\$14.50	\$272.50 *
563479	Mint Error (2009) Sacagawea Dollar Three Sisters Agriculture GC Missing Edge Lettering PCGS MS-64 (2 Coins) Cert #: 83085939 Alt Inv#:	23/ 0	\$1.00/ \$0.00	\$55.00	\$3.00	\$2.75	\$49.25 *
563480	Mint Error (2009) Sacagawea Dollar Three Sisters Agriculture GC Missing Edge Lettering PCGS MS-65 (9 Coins) Cert #: 83073743 Alt Inv#:	7/ 0	\$1.00/ \$0.00	\$300.00	\$3.00	\$15.00	\$282.00 *
563481	Mint Error (2009) Sacagawea Dollar Three Sisters Agriculture GC Missing Edge Lettering PCGS MS-65 (9 Coins) Cert #: 83085958 Alt Inv#:	21/ 0	\$1.00/ \$0.00	\$300.00	\$3.00	\$15.00	\$282.00 *
563482	Mint Error (2009) Sacagawea Dollar Three Sisters Agriculture GC Missing Edge Lettering PCGS MS-66 (10 Coins) Cert #: 83073241 Alt Inv#:	10/ 0	\$1.00/ \$0.00	\$298.00	\$3.00	\$14.90	\$280.10 *
563483	Mint Error (2009) Sacagawea Dollar Three Sisters Agriculture GC Missing Edge Lettering PCGS MS-66 (10 Coins) Cert #: 83086899 Alt Inv#:	5/ 0	\$1.00/ \$0.00	\$260.00	\$3.00	\$13.00	\$244.00 *
563484	Mint Error (2009) Sacagawea Dollar Three Sisters Agriculture GC Missing Edge Lettering PCGS MS-66 (10 Coins) Cert #: 83086882 Alt Inv#:	11/ 0	\$1.00/ \$0.00	\$237.36	\$3.00	\$11.87	\$222.49 *
563485	Mint Error (2009) Sacagawea Dollar Three Sisters Agriculture GC Missing Edge Lettering PCGS MS-66 (10 Coins) Cert #: 83073236 Alt Inv#:	18/ 0	\$1.00/ \$0.00	\$365.00	\$3.00	\$18.25	\$343.75 *
563486	Mint Error (2009) Sacagawea Dollar Three Sisters Agriculture GC Missing Edge Lettering PCGS MS-66 (10 Coins) Cert #: 83086887 Alt Inv#:	11/ 0	\$1.00/ \$0.00	\$332.00	\$3.00	\$16.60	\$312.40 *
563487	Mint Error (2009) Sacagawea Dollar Three Sisters Agriculture GC Missing Edge Lettering PCGS MS-66 (10 Coins) Cert #: 83073250 Alt Inv#:	18/ 0	\$1.00/ \$0.00	\$321.00	\$3.00	\$16.05	\$301.95
563488	Mint Error (2009) Sacagawea Dollar Three Sisters Agriculture GC Missing Edge Lettering PCGS MS-66 (10 Coins) Cert #: 83073249 Alt Inv#:	8/ 0	\$1.00/ \$0.00	\$350.00	\$3.00	\$17.50	\$329.50 *
563489	Mint Error (2009) Sacagawea Dollar Three Sisters Agriculture GC Missing Edge Lettering PCGS MS-66 (6 Coins) Cert #: 83631387 Alt Inv#:	13/ 0	\$1.00/ \$0.00	\$185.00	\$3.00	\$9.25	\$172.75 *
563490	Mint Error (2009) Sacagawea Dollar Three Sisters Agriculture GC Missing Edge Lettering PCGS MS-66 (5 Coins) Cert #: 83086351 Alt Inv#:	11/ 0	\$1.00/ \$0.00	\$140.22	\$3.00	\$7.01	\$130.21 *

563491	Mint Error (2009) Sacagawea Dollar Three Sisters Agriculture GC Missing Edge Lettering PCGS MS-67 (10 Coins) Cert #: 83086694 Alt Inv#:	20/ 0	\$1.00/ \$0.00	\$601.00	\$3.00	\$30.05	\$567.95 *
563492	Mint Error (2009) Sacagawea Dollar Three Sisters Agriculture GC Missing Edge Lettering PCGS MS-67 (10 Coins) Cert #: 83086689 Alt Inv#:	27/ 0	\$1.00/ \$0.00	\$550.00	\$3.00	\$27.50	\$519.50 *
563493	Mint Error (2009) Sacagawea Dollar Three Sisters Agriculture GC Missing Edge Lettering PCGS MS-67 (2 Coins) Cert #: 83086177 Alt Inv#:	27/ 0	\$1.00/ \$0.00	\$111.70	\$3.00	\$5.58	\$103.12
563494	Mint Error (2009) Sacagawea Dollar Three Sisters Agriculture GC Missing Edge Lettering PCGS MS-68 Cert #: 83637155 Alt Inv#:	28/ 0	\$1.00/ \$0.00	\$467.00	\$3.00	\$23.35	\$440.65 *
563495	Mint Error (2009) Presidential Dollar William Henry Harrison GC - Missing Edge Lettering PCGS MS-65 (3 Coins) Cert #: 18585686 Alt Inv#:	7/ 0	\$1.00/ \$0.00	\$76.23	\$3.00	\$3.81	\$69.42 *
563496	Mint Error (2009) Presidential Dollar William Henry Harrison GC - Missing Edge Lettering PCGS MS-66 (6 Coins) Cert #: 18513801 Alt Inv#:	11/ 0	\$1.00/ \$0.00	\$185.00	\$3.00	\$9.25	\$172.75 *
563497	Mint Error (2009) Presidential Dollar William Henry Harrison GC - Missing Edge Lettering PCGS MS-66 (6 Coins) Cert #: 18513436 Alt Inv#:	9/ 0	\$1.00/ \$0.00	\$185.00	\$3.00	\$9.25	\$172.75 *
563498	Mint Error (2009) Presidential Dollar William Henry Harrison GC - Missing Edge Lettering PCGS MS-67 (10 Coins) Cert #: 18401185 Alt Inv#:	15/ 0	\$1.00/ \$0.00	\$580.00	\$3.00	\$29.00	\$548.00 *
563499	Mint Error (2009) Presidential Dollar William Henry Harrison GC - Missing Edge Lettering PCGS MS-67 (5 Coins) Cert #: 18401237 Alt Inv#:	21/ 0	\$1.00/ \$0.00	\$590.55	\$3.00	\$29.53	\$558.02 *
563500	Mint Error (2009) Presidential Dollar William Henry Harrison GC - Missing Edge Lettering PCGS MS-67 (4 Coins) Cert #: 18401177 Alt Inv#:	13/ 0	\$1.00/ \$0.00	\$205.00	\$3.00	\$10.25	\$191.75 *
563501	Mint Error (2009) Presidential Dollar William Henry Harrison GC - Missing Edge Lettering PCGS MS-68 Cert #: 18513654 Alt Inv#:	26/ 0	\$1.00/ \$0.00	\$250.00	\$3.00	\$12.50	\$234.50 *
563502	Mint Error (2009) Presidential Dollar Zachary Taylor Missing GC Edge Lettering PCGS MS-64 Cert #: 82997067 Alt Inv#:	10/ 0	\$1.00/ \$0.00	\$21.00	\$3.00	\$1.05	\$16.95 *
563503	Mint Error (2009) Presidential Dollar Zachary Taylor Missing GC Edge Lettering PCGS MS-65 (10 Coins) Cert #: 82997476 Alt Inv#:	16/ 0	\$1.00/ \$0.00	\$185.00	\$3.00	\$9.25	\$172.75 *
563504	Mint Error (2009) Presidential Dollar Zachary Taylor Missing GC Edge Lettering PCGS MS-65 (10 Coins) Cert #: 82997466 Alt Inv#:	12/ 0	\$1.00/ \$0.00	\$185.00	\$3.00	\$9.25	\$172.75 *
563505	Mint Error (2009) Presidential Dollar Zachary Taylor Missing GC Edge Lettering PCGS MS-65 (4 Coins) Cert #: 83654095 Alt Inv#:	11/ 0	\$1.00/ \$0.00	\$90.00	\$3.00	\$4.50	\$82.50 *
563506	Mint Error (2009) Presidential Dollar Zachary Taylor Missing GC Edge Lettering PCGS MS-66 (10 Coins) Cert #: 82996949 Alt Inv#:	7/ 0	\$1.00/ \$0.00	\$211.33	\$3.00	\$10.57	\$197.76 *
563507	Mint Error (2009) Presidential Dollar Zachary Taylor Missing GC Edge Lettering PCGS MS-66 (10 Coins) Cert #: 82996953 Alt Inv#:	13/ 0	\$1.00/ \$0.00	\$215.00	\$3.00	\$10.75	\$201.25 *
563508	Mint Error (2009) Presidential Dollar Zachary Taylor Missing GC Edge Lettering PCGS MS-66 (10 Coins) Cert #: 82996944 Alt Inv#:	7/ 0	\$1.00/ \$0.00	\$210.11	\$3.00	\$10.51	\$196.60
563509	Mint Error (2009) Presidential Dollar Zachary Taylor Missing GC Edge Lettering PCGS MS-66 (10 Coins) Cert #: 83648830 Alt Inv#:	8/ 0	\$1.00/ \$0.00	\$219.12	\$3.00	\$10.96	\$205.16
563510	Mint Error (2009) Presidential Dollar Zachary Taylor Missing GC Edge Lettering PCGS MS-66 (10 Coins) Cert #: 82996870 Alt Inv#:	7/ 0	\$1.00/ \$0.00	\$212.84	\$3.00	\$10.64	\$199.20 *
563511	Mint Error (2009) Presidential Dollar Zachary Taylor Missing GC Edge Lettering PCGS MS-66 (5 Coins) Cert #: 82996863 Alt Inv#:	8/ 0	\$1.00/ \$0.00	\$106.00	\$3.00	\$5.30	\$97.70 *

563512	Mint Error (2009) Presidential Dollar Zachary Taylor Missing GC Edge Lettering PCGS MS-66 (10 Coins) Cert #: 82996989 Alt Inv#:	9/ 0	\$1.00/ \$0.00	\$211.55	\$3.00	\$10.58	\$197.97
563513	Mint Error (2009) Presidential Dollar Zachary Taylor Missing GC Edge Lettering PCGS MS-66 (10 Coins) Cert #: 82996861 Alt Inv#:	9/ 0	\$1.00/ \$0.00	\$217.36	\$3.00	\$10.87	\$203.49 *
563514	Mint Error (2009) Presidential Dollar Zachary Taylor Missing GC Edge Lettering PCGS MS-66 (10 Coins) Cert #: 82996893 Alt Inv#:	9/ 0	\$1.00/ \$0.00	\$216.39	\$3.00	\$10.82	\$202.57 *
563515	Mint Error (2009) Presidential Dollar Zachary Taylor Missing GC Edge Lettering PCGS MS-66 (10 Coins) Cert #: 82996887 Alt Inv#:	12/ 0	\$1.00/ \$0.00	\$217.00	\$3.00	\$10.85	\$203.15 *
563516	Mint Error (2009) Presidential Dollar Zachary Taylor Missing GC Edge Lettering PCGS MS-66 (10 Coins) Cert #: 82996877 Alt Inv#:	11/ 0	\$1.00/ \$0.00	\$228.36	\$3.00	\$11.42	\$213.94 *
563517	Mint Error (2009) Presidential Dollar Zachary Taylor Missing GC Edge Lettering PCGS MS-66 (10 Coins) Cert #: 83614033 Alt Inv#:	9/ 0	\$1.00/ \$0.00	\$213.36	\$3.00	\$10.67	\$199.69
563518	Mint Error (2009) Presidential Dollar Zachary Taylor Missing GC Edge Lettering PCGS MS-66 (10 Coins) Cert #: 83075135 Alt Inv#:	9/ 0	\$1.00/ \$0.00	\$212.00	\$3.00	\$10.60	\$198.40
563519	Mint Error (2009) Presidential Dollar Zachary Taylor Missing GC Edge Lettering PCGS MS-66 (10 Coins) Cert #: 83662711 Alt Inv#:	12/ 0	\$1.00/ \$0.00	\$212.00	\$3.00	\$10.60	\$198.40
563520	Mint Error (2009) Presidential Dollar Zachary Taylor Missing GC Edge Lettering PCGS MS-66 (5 Coins) Cert #: 82997005 Alt Inv#:	5/ 0	\$1.00/ \$0.00	\$105.00	\$3.00	\$5.25	\$96.75 *
563521	Mint Error (2009) Presidential Dollar Zachary Taylor Missing GC Edge Lettering PCGS MS-67 (10 Coins) Cert #: 83661188 Alt Inv#:	7/ 0	\$1.00/ \$0.00	\$435.00	\$3.00	\$21.75	\$410.25 *
563522	Mint Error (2009) Presidential Dollar Zachary Taylor Missing GC Edge Lettering PCGS MS-67 (10 Coins) Cert #: 83661244 Alt Inv#:	9/ 0	\$1.00/ \$0.00	\$566.69	\$3.00	\$28.33	\$535.36 *
563523	Mint Error (2009) Presidential Dollar Zachary Taylor Missing GC Edge Lettering PCGS MS-67 (10 Coins) Cert #: 83661241 Alt Inv#:	7/ 0	\$1.00/ \$0.00	\$435.00	\$3.00	\$21.75	\$410.25 *
563524	Mint Error (2009) Presidential Dollar Zachary Taylor Missing GC Edge Lettering PCGS MS-67 (10 Coins) Cert #: 83661234 Alt Inv#:	9/ 0	\$1.00/ \$0.00	\$575.00	\$3.00	\$28.75	\$543.25 *
563525	Mint Error (2009) Presidential Dollar Zachary Taylor Missing GC Edge Lettering PCGS MS-67 (10 Coins) Cert #: 83653762 Alt Inv#:	22/ 0	\$1.00/ \$0.00	\$575.00	\$3.00	\$28.75	\$543.25 *
563526	Mint Error (2009) Presidential Dollar Zachary Taylor Missing GC Edge Lettering PCGS MS-67 (8 Coins) Cert #: 83653761 Alt Inv#:	9/ 0	\$1.00/ \$0.00	\$360.00	\$3.00	\$18.00	\$339.00 *
563527	Mint Error (2010) Presidential Dollar Millard Fillmore MissingGC Edge Lettering PCGS MS-64 (7 Coins) Cert #: 83085673 Alt Inv#:	5/ 0	\$1.00/ \$0.00	\$110.00	\$3.00	\$5.50	\$101.50 *
563528	Mint Error (2010) Presidential Dollar Millard Fillmore MissingGC Edge Lettering PCGS MS-65 (10 Coins) Cert #: 82620689 Alt Inv#:	9/ 0	\$1.00/ \$0.00	\$181.00	\$3.00	\$9.05	\$168.95 *
563529	Mint Error (2010) Presidential Dollar Millard Fillmore MissingGC Edge Lettering PCGS MS-65 (10 Coins) Cert #: 83630876 Alt Inv#:	9/ 0	\$1.00/ \$0.00	\$205.00	\$3.00	\$10.25	\$191.75
563530	Mint Error (2010) Presidential Dollar Millard Fillmore MissingGC Edge Lettering PCGS MS-65 (10 Coins) Cert #: 83630849 Alt Inv#:	8/ 0	\$1.00/ \$0.00	\$155.00	\$3.00	\$7.75	\$144.25
563531	Mint Error (2010) Presidential Dollar Millard Fillmore MissingGC Edge Lettering PCGS MS-65 (6 Coins) Cert #: 83061373 Alt Inv#:	7/ 0	\$1.00/ \$0.00	\$92.00	\$3.00	\$4.60	\$84.40 *
563532	Mint Error (2010) Presidential Dollar Millard Fillmore MissingGC Edge Lettering PCGS MS-66 (10 Coins) Cert #: 82621675 Alt Inv#:	11/ 0	\$1.00/ \$0.00	\$205.00	\$3.00	\$10.25	\$191.75 *

563533	Mint Error (2010) Presidential Dollar Millard Fillmore MissingGC Edge Lettering PCGS MS-66 (10 Coins) Cert #: 82996779 Alt Inv#:	11/ 0	\$1.00/ \$0.00	\$202.00	\$3.00	\$10.10	\$188.90
563534	Mint Error (2010) Presidential Dollar Millard Fillmore MissingGC Edge Lettering PCGS MS-66 (10 Coins) Cert #: 82996766 Alt Inv#:	9/ 0	\$1.00/ \$0.00	\$180.55	\$3.00	\$9.03	\$168.52 *
563535	Mint Error (2010) Presidential Dollar Millard Fillmore MissingGC Edge Lettering PCGS MS-66 (10 Coins) Cert #: 82996784 Alt Inv#:	17/ 0	\$1.00/ \$0.00	\$155.00	\$3.00	\$7.75	\$144.25
563536	Mint Error (2010) Presidential Dollar Millard Fillmore MissingGC Edge Lettering PCGS MS-66 (10 Coins) Cert #: 82996751 Alt Inv#:	9/ 0	\$1.00/ \$0.00	\$191.33	\$3.00	\$9.57	\$178.76 *
563537	Mint Error (2010) Presidential Dollar Millard Fillmore MissingGC Edge Lettering PCGS MS-66 (10 Coins) Cert #: 82997685 Alt Inv#:	9/ 0	\$1.00/ \$0.00	\$190.11	\$3.00	\$9.51	\$177.60 *
563538	Mint Error (2010) Presidential Dollar Millard Fillmore MissingGC Edge Lettering PCGS MS-66 (10 Coins) Cert #: 82996664 Alt Inv#:	12/ 0	\$1.00/ \$0.00	\$205.00	\$3.00	\$10.25	\$191.75 *
563539	Mint Error (2010) Presidential Dollar Millard Fillmore MissingGC Edge Lettering PCGS MS-66 (10 Coins) Cert #: 82996759 Alt Inv#:	9/ 0	\$1.00/ \$0.00	\$186.11	\$3.00	\$9.31	\$173.80 *
563540	Mint Error (2010) Presidential Dollar Millard Fillmore MissingGC Edge Lettering PCGS MS-66 (10 Coins) Cert #: 83630898 Alt Inv#:	9/ 0	\$1.00/ \$0.00	\$187.22	\$3.00	\$9.36	\$174.86 *
563541	Mint Error (2010) Presidential Dollar Millard Fillmore MissingGC Edge Lettering PCGS MS-66 (10 Coins) Cert #: 83630896 Alt Inv#:	8/ 0	\$1.00/ \$0.00	\$205.00	\$3.00	\$10.25	\$191.75
563542	Mint Error (2010) Presidential Dollar Millard Fillmore MissingGC Edge Lettering PCGS MS-66 (6 Coins) Cert #: 82996786 Alt Inv#:	7/ 0	\$1.00/ \$0.00	\$116.00	\$3.00	\$5.80	\$107.20 *
563543	Mint Error (2010) Presidential Dollar Millard Fillmore MissingGC Edge Lettering PCGS MS-67 (10 Coins) Cert #: 83799153 Alt Inv#:	7/ 0	\$1.00/ \$0.00	\$435.00	\$3.00	\$21.75	\$410.25 *
563544	Mint Error (2010) Presidential Dollar Millard Fillmore MissingGC Edge Lettering PCGS MS-67 (10 Coins) Cert #: 83799165 Alt Inv#:	7/ 0	\$1.00/ \$0.00	\$435.00	\$3.00	\$21.75	\$410.25 *
563545	Mint Error (2010) Presidential Dollar Millard Fillmore MissingGC Edge Lettering PCGS MS-67 (10 Coins) Cert #: 83085886 Alt Inv#:	13/ 0	\$1.00/ \$0.00	\$505.00	\$3.00	\$25.25	\$476.75 *
563546	Mint Error (2010) Presidential Dollar Millard Fillmore MissingGC Edge Lettering PCGS MS-67 (5 Coins) Cert #: 83799157 Alt Inv#:	9/ 0	\$1.00/ \$0.00	\$435.00	\$3.00	\$21.75	\$410.25 *
563547	Mint Error (2010) Presidential Dollar Millard Fillmore MissingGC Edge Lettering PCGS MS-68 Cert #: 83084057 Alt Inv#:	13/ 0	\$1.00/ \$0.00	\$110.69	\$3.00	\$5.53	\$102.16
563548	Mint Error (2010) Presidential Dollar Millard Fillmore MissingGC Edge Lettering PCGS MS-68 Cert #: 83084059 Alt Inv#:	9/ 0	\$1.00/ \$0.00	\$110.30	\$3.00	\$5.51	\$101.79
563549	Mint Error (2010) Presidential Dollar Millard Fillmore MissingGC Edge Lettering PCGS MS-68 Cert #: 83084058 Alt Inv#:	10/ 0	\$1.00/ \$0.00	\$151.00	\$3.00	\$7.55	\$140.45
563550	Mint Error (2010) Presidential Dollar Millard Fillmore MissingGC Edge Lettering PCGS MS-68 Cert #: 83084060 Alt Inv#:	7/ 0	\$1.00/ \$0.00	\$105.00	\$3.00	\$5.25	\$96.75 *
566380	Mint Error (2010) Presidential Dollar Millard Fillmore MissingGC Edge Lettering PCGS MS-66 Cert #: 82996754 Alt Inv#:	20/ 0	\$1.00/ \$0.00	\$60.00	\$3.00	\$3.00	\$54.00 *
566381	Mint Error (2008) Presidential Dollar Martin Van Buren GC Missing Edge Lettering PCGS MS-67 Cert #: 18422101 Alt Inv#:	35/ 0	\$1.00/ \$0.00	\$111.99	\$3.00	\$5.60	\$103.39 *
566382	Mint Error (2009) Presidential Dollar Zachary Taylor Missing GC Edge Lettering PCGS MS-66 (4 Coins) Cert #: 82996864 Alt Inv#:	24/ 0	\$1.00/ \$0.00	\$124.00	\$3.00	\$6.20	\$114.80 *

566383	Mint Error (2009) Presidential Dollar William Henry Harrison GC Missing Edge Lettering PCGS MS-67 (4 Coins) Cert #: 18401239 Alt Inv#:	22/ 0	\$1.00/ \$0.00	\$204.00	\$3.00	\$10.20	\$190.80 *
563456	Mint Error 2009 - 2010 Zachary Taylor and Millard Fillmore GC Missing Edge Lettering Presidential Dollar Selection Uncertified (5 Coins) Cert #: n/a Alt Inv#:	24/ 0	\$1.00/ \$0.00	\$52.00	\$3.00	\$2.60	\$46.40 *
563457	2007 Presidential Dollar BU and Proof Roll Selection GC Uncertified (658 Coins) Cert #: n/a Alt Inv#:	29/ 0	\$1.00/ \$0.00	\$760.00	\$3.00	\$38.00	\$719.00 *

\$23,109.17 \$297.00 \$1,155.48 \$21,656.69

Advance\$0.00

Miscellaneous\$0.00

Paid\$0.00

Balance\$21,656.69

Thank you for consigning to GreatCollections.
We appreciate your business.

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is: **10100 Santa Monica Blvd., 13th Floor, Los Angeles, CA 90067**

A true and correct copy of the foregoing document entitled **REPORT OF AUCTIONEER AND AUCTION EXPENSES; DECLARATION OF IAN RUSSELL IN SUPPORT THEREOF** will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On May 10, 2018, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

☒ Service information continued on attached page

2. SERVED BY UNITED STATES MAIL:

On May 10, 2018, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

☒ Service information continued on attached page

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL

(state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on May 10, 2018, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

Via Federal Express

The Honorable Erithe A. Smith
United States Bankruptcy Court
Central District of California
Ronald Reagan Federal Building and Courthouse
411 West Fourth Street, Suite 5040
Santa Ana, CA 92701-4593

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

May 10, 2018
Date

Janice G. Washington
Printed Name

/s/Janice G. Washington
Signature

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):

Michael R Adele on behalf of Defendant
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ecf@gibbslaw.com

Michael R Adele on behalf of Defendant
Levon Gugasian
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Nancy S Goldenberg on behalf of U.S. Trustee
United States Trustee (SA)
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James KT Hunter on behalf of Plaintiff R.
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Candice Bryner on behalf of Interested Party
Candice Bryner
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James KT Hunter on behalf of Plaintiff R.
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Frank Cadigan on behalf of U.S. Trustee
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Nanette D Sanders on behalf of Creditor
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Linda F Cantor, ESQ on behalf of Other
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Party Courtesy NEF
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David L Gibbs on behalf of Creditor Kenneth
W Stach

United States Trustee (SA)
ustpreion16.sa.ecf@usdoj.gov

1 **2. SERVED BY UNITED STATES MAIL:**

2 Chapter 7 Trustee

3 Weneta M.A. Kosmala
4 3 MacArthur Place, Suite 760
5 Santa Ana, CA 92707

6 Attorneys for Debtor

7 James F. Wyatt, III
8 Wyatt & Blake, LLP
9 435 East Morehead Street
10 Charlotte, NC 28202

11 Laurence P Nokes on behalf of Interested Party John Frankel

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13 410 Broadway St Ste 200
14 Laguna Beach, CA 92651

15 Brent Murdoch

16 Murdoch & Morris, LLP
17 114 Pacifica, Ste. 320
18 Irvine, CA 92618

19 Interested Party

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21 Douglas J Frye Esquire
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23 Malibu, CA 90265

24 Counsel for Creditor Levon Gugasian

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Benjamin Bain-Creed

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Charlotte, North Carolina 28202

This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.